

HOUSE BILL 1766

By Curtiss

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 2 and Title 67, Chapter 6, Part 3,
relative to agricultural sales tax exemption on
water.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-207(a), is amended by adding
the following as a new subdivision (20):

(20) Any water used for the:

(A) Production of food or fiber for human or animal consumption;

(B) Growth of a horticultural product for sale;

(C) Planting, harvesting, raising or processing farm products at a farm,
nursery or greenhouse; or

(D) Operation of farm irrigation systems.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring
it.